EXHIBIT 10

Kim Flournoy

From:

Curtis R. Shelton < Curtis Shelton@arklatexlaw.com>

Sent:

Friday, October 12, 2018 9:14 AM

To:

Kim Flournoy

Subject:

Suit # 127573

Attachments:

Patrick Lacour CV.pdf

Dear Kim.

In the event a third appraisal is needed, I have located a person (Mr. Patrick Lacour) who can appraise for the sheriff. He is an accountant who also a CVA designation, which is a Certified Valuation Analyst designation from NACVA (National Association of Certified Valuators and Analysts). That is the same designation that Mr. Garland has and that Mr. Dean, who I understand has been appointed for the defendant, has. Here is Mr. Lacour's contact information:

Mr. Patrick Lacour Whitehall Advisors, LLC 3820A Bayou Rapides Rd. Alexandria, LA 71303 Phone: (318) 769-9711

Fax: (318) 473-0075

E-mail: patrick@whitehalladvisors.net

I am also attaching a copy of Mr. Lacour's CV.

I have provided Mr. Lacour information about the note and he has told me that he is willing to be an appraiser for the Sheriff if he is appointed. Mr. Lacour understands that he would be appraising for the Sheriff and not for either party.

If I can identify other persons who might be added to the Sheriff's list of appraisers, I will let you know.

Curtis R. Shelton
Ayres, Shelton, Williams, Benson & Paine, LLC
14th Floor Regions Tower
333 Texas Street (71101)
P. O. Box 1764
Shreveport, LA 71166-1764
318-227-3500 work
318-227-3306 direct
318-470-9010 mobile
318-227-3806 facsimile
www.arklatexlaw.com

IRS Circular 230 Disclosure: To ensure compliance with U.S. Treasury Regulations governing tax practice, we inform you that any U.S. federal tax advice contained in this communication, including any appendices, is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding any penalties under U.S. federal tax law, or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

CONFIDENTIALITY STATEMENT

Patrick Lacour, CIA, CVA 3820A Bayou Rapides Road Alexandria, Louisiana 71303

EDUCATION

. . . , ,

Louisiana State University. 1993 Baton Rouge, Louisiana; B.S. Accounting

LICENSES AND ACCREDITATIONS

Certified Internal Auditor 1996
Certified Valuation Analyst 2013

PROFESSIONAL AFFILIATIONS - CURRENT

Member of Institute of Internal Auditors

Member of National Association of Certified Valuation Analysts

WORK EXPERIENCE

Whitehall Advisors, L.L.C.

Co-Owner and Manager

Cleco Corporation

Sr. Internal Auditor / Director of Controls

Exxon Company, USA

Sr. Internal Auditor

FORENSICS AND VALUATION EXPERIENCE

Mr. Lacour has been admitted as an expert witness in the $4^{\rm th}$, $9^{\rm th}$ and $12^{\rm th}$ judicial districts of the State of Louisiana and the U.S. District Court for the Middle District of Louisiana. He has performed valuations of:

- Federal Gift and Estate Taxes
- Community Property Settlements
- Automotive Dealers
- Construction and Contracting Companies
- Convenience Stores
- Oil and Gas Distribution Companies
- Oilfield Service Companies

- Professional Services Companies
- Medical Clinics
- Ambulatory Surgical Centers
- Mergers and Acquisitions
- Non-profit organizations
- Real Estate Investment Companies
- Rental Car Agencies